

F-103 DELEGATION OF AUTHORITY FOR EXPENSE APPROVAL



In this document, the masculine is used to streamline the text, but it applies to everyone.

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(previously GT-09)

Policy

The delegation of financial payment authorities is a key internal control mechanism that plays an essential role in the spending process and in supporting the achievement of the agency's priorities and objectives, while ensuring sound procurement practices.

The Board of Directors authorizes the Executive Director to set authorization thresholds and delegate approval authority to Valoris staff. Authority is delegated to positions designated by their job titles. Individuals designated to exercise financial authority may not delegate that authority to others.

All approved expenditures must have been projected in Valoris budget approved by its board of directors. Otherwise, any other expenditures that exceed delegated limits, or would result in a deficit, or are not included in the budget approved by the board of directors, must first be submitted to the board of directors for approval.

If a program is heading toward a deficit, the Financial Director may temporarily revoke an employee's — excluding the Executive Director — authority to incur expenses pending a review of the situation by the Executive Director.

Procedure

1. Delegation of Authority for Purchases and Services

1.1. Permanent employees providing direct customer service

- For customer-related expenses: \$500

1.2. Supervisors

- \$ 2,000

1.3. Technology Supervisor

- \$5,000

1.4. Valoris Executive Team and the Finance Director

- \$15,000

References

- [Ministry of Finance Guidelines on Procurement in the Parapublic Sector](#), avril 2024
- *Directive du Conseil de gestion du gouvernement sur les frais de déplacement, de repas et d'accueil, janvier 2020 et ses mises à jour*
- [Broader Public Sector Accountability Act, 2010, S.O. 2010, c. 25 | ontario.ca](#), G-201 Approvisionnement
- *F-112 Autorisation de dépenses extrabudgétaires*
- *F-101 Utilisation des cartes de crédit de Valoris*